

TRIPURA**GAZETTE***Published by Authority***EXTRAORDINARY ISSUE**

Agartala, Saturday, October 17, 2020 A. D., Asvina 25, 1942 S. E.

**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2019(Part-V)

Dated, Agartala, the 17th October, 2020.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department, No. F.1-11(91)-TAX/GST/2017(Part), dated the 5th January, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 8, dated the 5th January, 2018, namely :-

In the said notification after the second proviso, the following proviso shall be inserted, namely: -

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020.”.

By order of the Governor,

Vishal
(Dr. Vishal Kumar, IAS)
 Joint Secretary
 Government of Tripura
 Finance Department

Note: The principal notification No. F.1-11(91)-TAX/GST/2017(Part), dated the 5th January, 2018 was published in the Tripura Gazette, Extraordinary Issue, vide number 8, dated the 5th January, 2018 and was last amended *vide* notification number F.1-11(91)-TAX/GST/2017(Part-VI), dated the 31st December, 2018, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1412, dated the 31st December, 2018.

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